

We have a lot of work to do here but we welcome the challenge. I can't tell you how much I look forward to working with my colleague from Ohio and others. The Senator from Ohio properly pointed out there are a lot of our colleagues who are interested in this subject matter. Certainly Senator KENNEDY is, Senator FRIST has done a lot of work here, our colleague from New York, Senator CLINTON, has a deep interest in the subject matter and has made various proposals. We hope to be able to marshal all of this together and come out with the best ideas we can to deal with the immediate problems, and then recognize this must be an important part of our agenda in the coming months.

It is regretful to say that, but the world has changed. You can pretend it didn't happen, pretend it doesn't exist and leave yourself vulnerable to further attacks. Or you can address it. I think what the Senator from Ohio and I are suggesting this afternoon is that we address these problems.

I thank my colleague from Ohio for his comments and kind words.

Mr. DEWINE. I thank my colleague.

THE NORTHERN IRELAND PEACE PROCESS

Mr. DODD. Madam President, a second subject matter I want to address is that with the bad news that we have daily been subjected to in this country since September 11 regarding international and domestic terrorism and finding and bringing those to justice who are responsible it is refreshing to be able to report on some good news. Today, it appears that a major obstacle to the full implementation of the Good Friday accords on the Northern Ireland peace process has been removed with the announcement by the IRA that it has begun to permanently put beyond use all its weapons. I believe that General de Chastelain, on behalf of the International Commission on Decommissioning, will shortly confirm that this has, in fact, been done.

For those of us, and there are many in this Chamber and the other body who have been involved in these issues over the past 8 or 10 years, this is a very significant moment indeed.

It means that the sectarian differences which have torn Northern Ireland apart for nearly thirty years, and shed the blood of too many Irish men, women and children can now be addressed through dialog and compromise rather than by bullets and bombs.

In many ways the issue of decommissioning has been an unfortunate distraction that has delayed the implementation of key provisions of the 1998 Good Friday Accords—provisions that were specifically designed to address the problems that have plagued the six counties of the North for decades. Now Northern Ireland's political leadership

should no longer be paralyzed by this side issue. Finally they can begin to deal with injustice and inequality—the real causes of the Troubles, as those who signed the Peace Accords committed themselves to do within the context of that agreement. There is no mystery as to what needs to be done—the issues of police reform, domestic security, human rights and equal opportunity for all the citizens of Northern Ireland must be tackled in good faith.

It has taken a great deal of courage on the part of Ireland's political leaders to bring us to where we are today. Many have done so at great personal risk to themselves. They have been willing to do so because they are mindful of the historical significance of their actions. I want to commend Gerry Adams and Martin McGuinness of Sinn Féin for their tireless efforts to convince the IRA to trust in the political process as the only way to remedy past grievances. I commend as well David Trimble—Ulster Unionist Leader—for his courage in standing up to those elements of unionism who will not or cannot accept that all the peoples of the North are equal in the eyes of God and man. I cannot fail to mention the role that British and Irish political leaders Tony Blair and Bertie Ahern played in this drama—they stuck with the peace process even when it seemed as though it seemed at times that the obstacles were insurmountable. I believe that President Bush also should be commended for continuing President Clinton's policy of prodding all the parties to move forward to implement the Good Friday Accords so that Irish weapons will be silenced once and for all. I would be remiss if I did not also mention our former colleague, the former majority leader of this body, Senator George Mitchell of Maine, who played a key and pivotal role in crafting those Good Friday accords. I have not had the chance to speak to him today, but I am sure he is gratified by these recent developments. But most of all I want to heap praise on the individual who had the vision and determination to work for the last thirty years so that this day would happen, I am speaking of John Hume, among the greatest civil rights activists of his generation. Obviously there are others, Albert Reynolds, Jean Kennedy Smith—who played very significant roles in moving this process along step by step over the last many years.

I hope that the significance of this event does not get lost in other news today. I would ask our colleagues to take time out and reflect upon the significance of today's announcement. Sometimes we think problems are intractable that we will never be able to solve them—problems of the Middle East, problems of central Asia—that there is no hope of ever resolving civil conflicts. Certainly many put Northern Ireland in that category as well.

Just as the signing of the 1998 Peace Accords created new opportunities for the people of Northern Ireland to find peace, so too does today's announcement by the IRA. But let me stress that it is just that, an opportunity, which can be made the most of or squandered. It can be approached with generosity and reciprocity or it can be denigrated as insufficient. The people of Northern Ireland have suffered for too long. They are desperate to live in peace—desperate for a better life for themselves and for their children. I hope and pray that the political leaders of Northern Ireland will find that spirit of generosity as well as the vision and courage that the people of Northern Ireland expect from them and move forward to fully implement the Good Friday Accords. If that comes to pass, then we will be able to look back on this day—a day otherwise clouded by threats of terrorism—and recognize that there was a ray of light breaking through that cloud.

I hope, Mr. President, that this ray of light can someday shine brightly in all corners of the globe so that matters which can affect us so deeply here at home, in the Middle East, and central Asia can also be the beneficiaries of that light, and that one day we will stand here and talk about the end of terrorism and peace in all quarters of the world where people today believe peace and security are not achievable.

I yield the floor.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. DAYTON). The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. ALLEN. Mr. President, I ask unanimous consent the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

UNANIMOUS CONSENT REQUEST— H.R. 1552

Mr. ALLEN. Mr. President, I rise in the matter of Internet taxes. As you and others across this country who are following this issue very closely well know, the 3-year moratorium on access taxes as well as the 3-year moratorium on discriminatory taxes on the Internet that had been passed by the Senate and the House 3 years ago expired on Sunday, October 21—just a couple of days ago.

The Internet is important to our economy. The taxes that could be imposed on the Internet would be harmful to the economy. It would be harmful to technology. I think it would be very harmful especially to lower-income families and thereby widen the digital divide. In my view, there is no time to dawdle; there is no time for conference committees.

So I ask unanimous consent that the Senate immediately proceed to the

consideration of H.R. 1552, the House-passed 2-year clean extension of the Internet access tax moratorium currently being held at the desk, and that it be considered, read three times, and passed, and the motion to reconsider be laid upon the table.

The PRESIDING OFFICER. Is there objection?

The Senator from North Dakota.

Mr. DORGAN. Mr. President, reserving the right to object—and I shall object—let me say to the Senator from Virginia, he and I have had long discussions about this subject. I very much respect his views. He is proposing a 2-year extension of the Internet tax moratorium. I proposed an 8-month extension last week, I believe it was. But my 8-month extension to June 30 of next year included an additional proviso, and that proviso, at the end of the legislation, would have had Congress on record saying to both State governments and also to Internet and other remote sellers that we want them to, A, simplify the sales and use tax system and, B, when that is done, be able to allow the remote sellers to collect the sales and use taxes on the sale.

There are two issues here. The Senator from Virginia and I do not disagree on the first. I am not someone who supports taxing access to the Internet. As far as I am concerned, we can extend the prohibition on that forever. I also do not support punitive and discriminatory taxation with respect to Internet sales. So we have no disagreement about that. But however there is a second area of difficulty. The Senator from Virginia raises the first.

If I might continue under my reservation, Mr. President, the first issue is taxation with respect to the Internet. It actually is taxation with respect to remote sales, which is a broader issue. The second is the question, How do you effect a collection of the tax that is already owed on remote sales? As the Senator from Virginia knows, almost no one is paying that use tax and States are losing a substantial amount of money, most of which is used for funding education.

So what I want to do is find a way to solve both problems, not just one. And on the first piece, the Senator from Virginia and I will not find great disagreement. I understand his view and will support his view with respect to extension and prohibiting taxing access, et cetera.

I hope he will similarly support my view that we also ought to solve the other problems State and local governments have, and remote sellers have, for that matter, with respect to the complexity of the sales tax and the collection or lack of collection of sales taxes and use taxes. My colleague from Wyoming is, in fact, working on another piece of legislation on that issue even as we speak. I know he has consulted with the Senator from Virginia.

So, Mr. President, for those reasons, I object to the request by the Senator from Virginia.

The PRESIDING OFFICER. Objection is heard.

UNANIMOUS CONSENT REQUEST— S. 1504

Mr. DORGAN. Mr. President, as long as the Senator from Virginia is here, I ask unanimous consent, again, that we discharge S. 1504 and proceed to it; that it be read a third time, and passed, and the motion to reconsider be laid upon the table.

Incidentally, in my request is an extension of the Internet tax moratorium. The extension would last until next June 30. The Senator from Virginia wants the extension. I say, yes, let's have an extension. I will not support the 2 years at the moment. I support him until June 30, 2002. I will be prepared to support much longer than that when we are able to reach agreement on the other piece.

The second piece I have in S. 1504 is a statement by Congress saying to both sides, on the second problem: State and local governments, simplify your sales and use tax system. And then it says to them: When you have done so, when you have substantially simplified that system, we will then allow consideration of the opportunity for you to enforce collection of sales and use taxes with respect to remote sellers. It is a two-pronged approach to solve the second problem.

The Senator from Virginia, I might say, addresses the first. I would ask Congress to address the first and second piece of this. I understand it is horribly complicated. But, by the same token, I think we need to address both problems.

So I have objected to the 2-year extension proposed by the Senator from Virginia and would like to continue to work with him on these issues.

I have now proposed and asked consent that we discharge S. 1504, proceed to it, that it be read a third time, passed, and the motion to reconsider be laid upon the table. As I have indicated, it has an extension to June 30, 2002 and has a paragraph at the end of the legislation that deals with the second important issue as well. I make such a request, Mr. President.

The PRESIDING OFFICER. Is there objection?

Mr. ALLEN. Reserving the right to object.

The PRESIDING OFFICER. The Senator from Virginia.

Mr. ALLEN. Mr. President, I respect the creativity, diligence, and ardor with which the Senator from North Dakota pursues this issue. This issue of taxing or requiring retailers or sellers to tax that are not located within the State, that do not have a physical presence in the State, do not have a nexus

in the State, is an argument that is as old as our Republic.

One of the problems our Founders had, in going from the Articles of Confederation to our current Federal Republic, was that different States were imposing fines, taxes, and tariffs on interstate commerce. So that was one of the reasons we went to the current form we have—to at least have within our country a free trade zone and not have burdensome taxes on the flow of interstate commerce.

The idea the Senator from North Dakota, Mr. DORGAN, proposes, with long, deliberative examination, may be worthwhile. But the issue at hand at this moment is that the moratorium on Internet access taxes and discriminatory taxes expired last Sunday, October 21.

This issue in recent years has been worked on time after time. It first came up in the midst of the *Bellas Hess* decision and then came up more recently in the Supreme Court *Quill* decision. In those situations, the issue was catalog sales. But whether the catalog company is in Maine or New Hampshire or Oregon or whatever other State, the Supreme Court ruled that these States could not compel those companies—*Quill* at that particular time—to remit sales taxes to a State in which they had no physical presence. So that is the constitutional parameter we are under.

This issue of trying to get around the Supreme Court decisions, trying to come up with simplification, and hamstringing the Senate in the future to vote on whatever this may be as far as simplification is concerned, while it is a very creative and, I think, very thoughtful approach, to me, we really have no time to act.

Let's recognize that the other body, the House, has already acted. It is a 2-year extension on the very simple, clear, and clean issue of having a moratorium on access taxes and discriminatory taxes on the Internet by States or localities.

Please note, Mr. President, when this moratorium was first put on 3 years ago, several States and localities had imposed access taxes and discriminatory taxes, and they are now grandfathered. So here we are today generally stuck with those taxes being imposed in those jurisdictions, in those States.

The longer this lapses, the more likely the legislative process will apply, whether in a local jurisdiction or in a State. We will end up with more of these taxes, and we will never be able to get rid of them. They will be like the Spanish-American War tax, the luxury tax that was put on telephone service to finance the Spanish-American War. We won that war 100 years ago, but that tax is still on telephone service.

While this is a good idea and something that can be worked on over the